

**59-8-105 Time for filing of return -- Other applicable provisions.**

- (1) Each taxpayer upon whom a gross receipts tax is imposed under this chapter shall file a return with and pay the tax reflected in the return to the commission semiannually on or before the last day of July and January.
- (2) All other provisions applicable to the gross receipts tax imposed under this chapter shall be the appropriate provisions provided for in Title 59, Chapter 7, Corporate Franchise and Income Taxes, applied as if the taxpayer under this chapter is a bank or other corporation subject to Title 59, Chapter 7, Corporate Franchise and Income Taxes.

Amended by Chapter 278, 1995 General Session